



# TAMIL NADU GOVERNMENT GAZETTE

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Purattasi 7, Saarvari, Thiruvalluvar Aandu-2051

## Part II—Section 2

Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

AMENDMENT TO NOTIFICATIONS.

[ G.O. Ms. No. 140, Commercial Taxes and Registration (B1), 23rd September 2020,  
Purattasi 7, Saarvari, Thiruvalluvar Aandu 2051.]

#### No. II(2)/CTR/616(a-1)/2020

In exercise of the powers conferred by section 168A of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/348(o-1)/2020, published at pages 1-2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 28th May, 2020, namely:-

#### AMENDMENT.

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020.”.

[ G.O. Ms. No. 141, Commercial Taxes and Registration (B1), 23rd September 2020,  
Purattasi 7, Saarvari, Thiruvalluvar Aandu 2051.]

#### No. II(2)/CTR/616(a-2)/2020

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said

Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1041(d-2)/2017, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th December, 2017, namely:-

AMENDMENT.

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”.

2. This Notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

*[G.O. Ms. No. 142, Commercial Taxes and Registration (B1), 23rd September 2020,  
Purattasi 7, Saarvari, Thiruvalluvar Aandu 2051.]*

**No. II(2)/CTR/616(a-3)/2020**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.

2. This Notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

Dr. BEELA RAJESH,  
*Secretary to Government.*